

UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK

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In re: : Chapter 11 Case No.
:
LEHMAN BROTHERS HOLDINGS, INC., et al. : 08-13555 (JMP)
Debtors. :
: (Jointly Administered)
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**STIPULATION AND ORDER REGARDING (1) TRANSFER AND TURNOVER
OF CERTAIN DEPOSITS, (2) PRESERVATION OF CITIBANK'S SETOFF
RIGHTS, IF ANY, IN RESPECT OF DEPOSITS TRANSFERRED OR TURNED
OVER, (3) MAINTENANCE OF CERTAIN DEPOSIT ACCOUNTS, (4)
INDEMNIFICATION OF CITIBANK IN RESPECT OF ANY THIRD PARTY
CLAIMS ARISING FROM THE TURNOVER OF DEPOSITS AND (5)
PAYMENT OF ACCOUNT FEES**

Lehman Brothers Holdings Inc. ("LBHI") and its affiliated debtors as
debtors and debtors-in-possession (together with LBHI, the "Debtors"), certain non-
debtor affiliates controlled by the Debtors (the "Non-Debtor Affiliates," and together
with the Debtors, "Lehman"), and Citigroup, Inc. and its respective affiliates and
subsidiaries, including, without limitation, Citibank, N.A. (collectively, "Citibank"),¹ by
and through their respective attorneys, hereby stipulate as follows:

RECITALS

A. On September 15, 2008, LBHI, and periodically thereafter, certain of its
subsidiaries, filed with this Court voluntary cases under chapter 11 of title 11 of the
United States Code (the "Bankruptcy Code"). This Court has consolidated those cases
for procedural purposes only, and is jointly administering them pursuant to Fed. R.
Bankr. P. 1015(b). The Debtors continue to operate their businesses and manage their

¹ For convenience, and as the context may require, Citibank and Lehman shall each be
referred to individually as a "Party" and collectively as the "Parties."

properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

B. Lehman currently maintains various deposit accounts (the “Deposit Accounts”) at Citibank against which Citibank asserts rights of netting, offset, recoupment, or other claims of right in respect of claims held by Citibank and arising (i) before the commencement of these cases, as to any prepetition deposits (the “Prepetition Deposits”) and (ii) thereafter, as to any postpetition deposits (the “Postpetition Deposits”) (collectively, the “Setoff Rights”).²

C. Since the commencement of these cases, the Parties have consented to several orders to facilitate administration of the Debtors’ Deposit Accounts at Citibank and to generally preserve the Parties’ rights.³ Among other things, Citibank has turned over certain Postpetition Deposits to the Debtors and transferred certain Prepetition Deposits to interest-bearing accounts.

² Lehman also maintains certain other deposit accounts at Citibank that were established after the commencement of the Debtors’ chapter 11 cases and are subject to the terms of a letter agreement, dated November 18, 2008, as amended from time to time, among Citibank, LBHI and certain affiliates of LBHI governing the rights of the parties with respect to such deposit accounts.

³ On September 22, 2008, the Court entered an *Order Pursuant to Section 105 of the Bankruptcy Code Confirming Status of Citibank Clearing Advances* (the “Citibank Clearing Order”) [Docket No. 284]. On April 15, 2009, the Court “So-Ordered” a *Stipulation and Order Authorizing (1) Transfer of Certain Prepetition Deposits, and (2) Preservation of Citibank’s Setoff Rights, if any, in Respect of Amounts Transferred* (the “First Prepetition Deposits Stipulation”) [Docket No. 3372], among the Debtors and Citibank. On April 15, 2009, the Court “So-Ordered” a *Stipulation and Order Authorizing (1) Turnover of Postpetition Deposits with Citibank, and (2) Indemnification of Citibank in Respect of Any Third Party Claims Arising From the Turnover of Postpetition Deposits* (the “Postpetition Deposits Stipulation”) [Docket No. 3373], among the Debtors and Citibank. On April 6, 2010, the Court “So-Ordered” a *Stipulation and Order Authorizing (1) Transfer of Certain Prepetition Deposits, and (2) Preservation of Citibank’s Setoff Rights, if any, in Respect of Amounts Transferred* (the “Second Prepetition Deposits Stipulation”) [Docket No. 8099], among the Debtors and Citibank.

D. Lehman and Citibank recently agreed that Citibank would turn over certain Prepetition Deposits that Citibank does not presently believe remain subject to its Setoff Rights.

E. Lehman represents and warrants that one or more Debtors owns the Foreign Deposit Accounts (defined below) on Schedule 1 and the Deposit Accounts identified on Schedule 2. Lehman represents and warrants that one or more Non-Debtor Affiliates owns the Deposit Accounts identified on Schedule 3 and that the Non-Debtor Affiliates are not in a bankruptcy, reorganization, liquidation, or other insolvency proceeding or administration.

F. The Parties seek to avoid the cost and expense of litigation over certain of the Deposit Accounts while preserving their respective legal rights.

G. Third parties may assert claims against Citibank relating to the turnover by Citibank of deposits to or on the direction of Lehman.

H. Citibank and Lehman have agreed to Citibank's transfer and turnover to Lehman of certain Prepetition Deposits on the terms and conditions set forth herein.

AGREEMENT

NOW THEREFORE, the Parties hereto, by and through their respective attorneys, hereby agree as follows:

1. The Parties incorporate the Recitals herein as part of their agreement.

Transfer of Certain Foreign Deposits

2. The Parties shall cooperate with each other (including, without limitation, seeking to obtain all necessary regulatory and governmental approvals and consents, domestic or foreign) to (i) convert to U.S. dollars the Prepetition Deposits identified in Column 2 of Schedule 1 and after conversion (ii) transfer such Prepetition Deposits from the Deposit

Accounts identified in Column 2 of Schedule 1 (each, a “Foreign Deposit Account”) to the Deposit Accounts at Citibank identified in Column 5 of Schedule 1 (each, a “Transfer Account”).⁴ Income or interest shall be paid on the balance in each Transfer Account. All income or interest earned on the Transfer Accounts shall constitute property of the individual Debtor’s estate.

Turnover of Certain Deposits

3. Subject to payment of account fees in accordance with Paragraphs 5 and 6 of this Stipulation, the Parties shall cooperate with each other (including, without limitation, seeking to obtain all necessary regulatory and governmental approvals and consents, domestic or foreign) to, within fourteen (14) business days of a request by Lehman, turn over to or on the direction of Lehman (the date of each separate turnover, a “Transfer Date”), and, where applicable, convert to U.S. dollars:

- (i) any deposits in the Foreign Deposit Accounts identified on Schedule 1 in excess of the Prepetition Deposits identified in Column 4 of Schedule 1;
- (ii) following the transfers described in Paragraph 2, all deposits in excess of \$13 million from Lehman Brothers Commodity Services Account #3087-0154 (the “Excess LBCS Deposits”);
- (iii) all deposits in the Deposit Accounts identified on Schedule 2;
- (iv) all deposits in the Deposit Accounts identified on Schedule 3; and
- (v) close any Deposit Account with a zero balance.

Citibank shall wire the funds to be released (the “Released Funds”) to or on the direction of Lehman in accordance with the wire instructions provided by Lehman.

⁴ Where necessary to effectuate this Stipulation, Lehman hereby requests Citibank to open one or more Transfer Accounts.

Continued Hold on Certain Deposit Accounts

4. Citibank will continue to maintain as its collateral the cash (including any interest or income earned thereon) in the Deposit Accounts identified on Schedule 4, including but not limited to the Prepetition Deposits transferred pursuant to Paragraph 2 of this Stipulation, but excluding the Excess LBCS Deposits that Citibank shall turn over from Account #3087-0154 to or on the direction of Lehman Brothers Commodity Services pursuant to Paragraph 3(ii) of this Stipulation.

Payment of Account Fees

5. Before turning over Prepetition Deposits to any Debtor, subject to receipt of sufficient detail regarding and Lehman's advance approval of the amount of account fees (which approval shall not be unreasonably withheld), Citibank shall have the right without further leave of the Bankruptcy Court to set off against such Prepetition Deposits any claims in respect of reasonable prepetition account fees owing by the relevant Debtor to Citibank. Before turning over any deposits from a Deposit Account of a Non-Debtor Affiliate, subject to receipt of sufficient detail regarding and Lehman's advance approval of the amount of account fees (which approval shall not be unreasonably withheld), Citibank shall have the right without further leave of the Bankruptcy Court to set off against such deposits any and all claims in respect of reasonable account fees owing by the relevant Non-Debtor Affiliate to Citibank.

6. Subject to receipt of sufficient detail regarding and Lehman's advance approval of the amount of account fees (which approval shall not be unreasonably withheld), all postpetition claims in respect of reasonable account fees shall be allowed without further leave of the Bankruptcy Court and shall be paid by the Debtors as an ordinary course administrative priority expense claims.

7. The Parties shall cooperate with each other to agree upon the amount of account fees payable in accordance with Paragraphs 5 and 6 above within twenty-five (25) business days of this Stipulation having become effective.

Reservation of Rights

8. Nothing in this Stipulation shall alter the effect or enforceability of the Citibank Clearing Order, the First Prepetition Deposits Stipulation, the Postpetition Deposits Stipulation, or the Second Prepetition Deposits Stipulation.

9. Citibank shall have no greater or lesser Setoff Rights (and the Debtors shall have no greater or lesser rights to dispute and object to the Setoff Rights) against the Prepetition Deposits, and any income or interest earned thereon, after the transfer of the Prepetition Deposits to the Transfer Accounts than Citibank possessed against the Prepetition Deposits, and would have possessed against interest or income earned thereon, when held in the Foreign Deposit Accounts identified in Schedule 1; *provided, however*, that Citibank fully reserves the right to select which foreign Prepetition Deposits shall be deemed to remain in Transfer Account #3087-0154 following the turnover of deposits to Lehman Brothers Commodity Services under Paragraph 3(ii) of this Stipulation.

10. Nothing contained herein shall constitute an agreement or admission by Citibank or any Debtor or Non-Debtor Affiliate as to the existence of any Setoff Right in favor of Citibank of any kind whatsoever, or constitute a finding by this Court of the existence of any such Setoff Right or similar right. Neither the delivery of the Released Funds by Citibank to Lehman nor the passage of time shall result in a waiver of, or release of any claim by Citibank for adequate protection of the Setoff Rights, if any, in respect of such Released Funds or the right to seek an administrative expense claim in respect of such Setoff Rights, if any, including, without limitation, under sections 507(b), 507(a)(2), or

503(b) of the Bankruptcy Code. Lehman shall retain all rights to dispute or object to any claim asserted by Citibank for adequate protection or administrative priority with respect to the Setoff Rights, if any.

11. Nothing contained herein shall prejudice or be deemed to prejudice (i) any right of Citibank to set off against any Deposit Account without seeking relief from the automatic stay in accordance with, *inter alia*, sections 362(b)(6), 362(b)(7), and/or 362(b)(17) of the Bankruptcy Code or any appellate rights of Citibank, including without limitation, the right to seek a stay of any order terminating Citibank's maintenance of the Deposit Accounts identified on Schedule 4, and (ii) any rights, claims, defenses, obligations, and challenges any party in interest may have with respect thereto.

12. Nothing contained herein shall be a waiver of or be deemed to be a waiver of (i) any of Citibank's rights, including, without limitation, the right of Citibank to request relief from the automatic stay to exercise its Setoff Rights against the Deposit Accounts, and (ii) any rights, claims, defenses, obligations, and challenges any party in interest may have with respect thereto.

13. Nothing contained herein shall constitute or be deemed a waiver of each of the Parties' rights, claims and defenses with respect to any claims each Party might have against the other, including, without limitation, (i) any proofs of claim filed by Citibank against the Debtors and the Debtors' rights to object to, oppose, or otherwise dispute such claims, and (ii) the Debtors' claims to recover the funds posted in the Deposit Accounts identified in Schedule 4 and Citibank's rights to object to, oppose, or otherwise dispute such claims. Each of the Parties' rights with respect thereto are fully preserved.

Indemnification

14. From and after the first Transfer Date, each Debtor and Non-Debtor Affiliate (severally and not jointly) hereby agrees to and shall indemnify, defend, and hold harmless Citibank from and against any and all claims asserted by any third party (each a "Third Party Claim"), to the extent that any such claim arises, in whole or in part, from Citibank's turnover of deposits to such Debtor or Non-Debtor Affiliate or, at such Debtor's or Non-Debtor Affiliate's direction, to a third party. Upon Citibank's receipt of a Third Party Claim, Citibank shall promptly, after obtaining knowledge of such Third Party Claim, notify Lehman in writing (including by e-mail transmission to the undersigned attorneys for the Debtors) of such Third Party Claim in reasonable detail; provided, however, that no delay on the part of Citibank in providing such notice shall relieve any Debtor or Non-Debtor Affiliate of its obligation hereunder unless (and then only to the extent) that such Debtor or Non-Debtor Affiliate is thereby damaged. The Debtors and Non-Debtor Affiliates shall have the right, at their election, to take over the defense or settlement of any such Third Party Claim, at their own expense, by giving Citibank written notice thereof (including by e-mail transmission to the undersigned attorneys for Citibank) not later than fourteen (14) days after Lehman's receipt of such notice or at any time thereafter upon the reimbursement by Lehman of any and all expenses incurred by Citibank in respect of such defense prior to Lehman's taking over such defense.

15. Any Debtor or Non-Debtor Affiliate that assumes the defense of any Third Party Claim may retain competent attorneys of its choosing to defend such claim and Citibank authorizes any such Debtor or Non-Debtor Affiliate to consent to a settlement or entry of judgment in connection with such Third Party Claim without Citibank's prior consent,

provided, however, that a condition to any such settlement shall be a complete release of Citibank with respect to such Third Party Claim. If any Debtor or Non-Debtor Affiliate assumes the defense of any Third Party Claim, Citibank shall have the right, at Citibank's expense and without any right of indemnification hereunder, to participate in but not control any such defense, including the retention of attorneys of Citibank's choosing. Notwithstanding a Debtor's or Non-Debtor Affiliate's assumption of the defense of any Third Party Claim, Citibank may (a) with written consent of such Debtor or Non-Debtor Affiliate, pay or settle such Third Party Claim, without waiving its right to indemnification hereunder; and (b) without written consent of such Debtor or Non-Debtor Affiliate and without any right to indemnification hereunder, pay or settle such Third Party Claim.

16. If a Debtor or Non-Debtor Affiliate does not assume the defense of any Third Party Claim, then Citibank may defend against, or enter into any settlement or entry of judgment in connection with such Third Party Claim in any matter that Citibank deems reasonably appropriate, without waiving any right to indemnification hereunder. In the circumstance of the Debtor's election not to assume the defense of any Third Party Claim, the Debtor or Non-Debtor Affiliate may, at its option and expense, participate in, but not control, such defense. The Parties shall cooperate in defending any Third Party Claim and the Party conducting such defense shall have reasonable access to the books, records and personnel in the possession and control of the other Party.

Miscellaneous

17. Although the Parties have attempted to identify in this Stipulation all Lehman Deposit Accounts with current cash balances, no Party shall be prejudiced in the event that any Lehman Deposit Account, whether known or unknown, has been omitted from

Schedules 1, 2, 3, or 4. The Parties shall use reasonable efforts to agree on a treatment for any such Deposit Account consistent with this Stipulation and reserve the right to seek to amend or supplement this Stipulation in accordance with Paragraph 21 below to include any such Deposit Account(s).

18. The terms and conditions of this Stipulation, and the Parties' respective obligations hereunder, shall become effective only upon entry of this Order, and this Order becoming a final order, not subject to appeal, rehearing, or other consideration.

19. This Stipulation and Order shall be binding upon and inure solely to the benefit of the Parties hereto and their respective successors and permitted assigns, including any subsequent trustee elected or appointed for the Debtors. Nothing contained herein, express or implied, is intended to or shall confer upon any other person or entity any legal or equitable right, benefit, or remedy of any nature whatsoever under or by reason of this Stipulation.

20. Citibank consents to this Court's jurisdiction solely for the purpose of the enforcement of this Stipulation and Order.

21. No amendment, waiver, or modification of any provision of this Stipulation and Order shall be effective unless the same shall be in writing and signed by Citibank and the Debtors.

22. This Stipulation may be executed in two or more counterparts, each of which shall be deemed an original, but which together shall constitute one and the same instrument. This Stipulation may be executed by facsimile or PDF signatures, and such facsimile or PDF signatures will be deemed to be as valid as an original signature whether or not confirmed by delivering the original signatures in person, by courier, or by mail.

23. This Stipulation shall be governed by and shall be interpreted in accordance with the laws of the State of New York, except to the extent that the Bankruptcy Code applies, without regard to principles of conflicts of laws that would require the application of laws of another jurisdiction.

Dated: New York, New York
July 12, 2011

By: /s/ Stephen J. Shimshak
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*Attorneys for Citigroup, Inc. and its Respective
Affiliates and Subsidiaries, including, without
limitation, Citibank, N.A.*

SO ORDERED:

Dated: New York, New York
July 21, 2011

s/ James M. Peck
HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE

By: /s/ Lori R. Fife
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and its Affiliated Debtors and Debtors-in-
Possession*

SCHEDULE 1**(Foreign Deposit Accounts)**

(1)	(2)	(3)	(4)	(5)
<u>Debtor</u>	<u>Foreign Deposit Account</u>	<u>Citibank Branch/Affiliate</u>	<u>Prepetition Deposits (LCY)</u>	<u>Transfer Account</u>
Lehman Brothers Commodity Services Inc.	20154-77006	Citibank, N.A. – Canada Branch (formerly Citibank Canada)	6,846,583.51 (CAD)	3087-0154
Lehman Brothers Commodity Services Inc.	1599-25404	Citibank Japan Ltd.	2,094,837,117.00 (JPY)	3087-0154
Lehman Brothers Commodity Services Inc.	5013-30019	Citibank, N.A. – Johannesburg Branch	86.48 (ZAR)	3082-6292
Lehman Brothers Commodity Services Inc.	1122-8102	Citibank, N.A. – London (Canada Square) Branch	153,556.52 (EUR)	3082-6292
Lehman Brothers Commodity Services Inc.	1122-8110	Citibank, N.A. – London (Canada Square) Branch	49,962.81 (GBP)	3082-6292
Lehman Brothers Commodity Services Inc.	2310-25006	Citibank, N.A. – Sydney Branch	930,367.07 (AUD)	3082-6292
Lehman Brothers Commodity Services Inc.	2022-92003	Citibank Europe Plc – Hungary Branch	43,856,111.00 (HUF)	3087-0154
Lehman Brothers Holdings Inc.	972-0006	Banco Nacional de Mexico S.A.	42,777.14 (MXN)	3087-0189
Lehman Brothers Holdings Inc.	3007-59009	Bank Handlowy w Warszawie S.A.	6,452,152.77 (PLN)	3087-0189
Lehman Brothers Holdings Inc.	9180-3003	Citibank A.S. – Istanbul Branch	1,321,136.25 (TRY)	3087-0189
Lehman Brothers Holdings Inc.	2014-92017	Citibank Europe plc – Prague Branch	12,167,431.02 (CZK)	3087-0189
Lehman Brothers Holdings Inc.	2064-41054	Citibank, N.A. – Sydney Branch	3,589,621.21 (AUD)	3082-6233
Lehman Brothers Holdings Inc.	2018-34007	Citibank Europe Plc – Hungary Branch	57,740,365.00 (HUF)	3087-0189

SCHEDULE 2
(Debtor Accounts)

<u>Debtor</u>	<u>Deposit Account</u>	<u>Citibank Branch/Affiliate</u>
CES Aviation IX LLC	3066-4297	Citibank, N.A. – New York Branch
CES Aviation IX LLC	3082-6364	Citibank, N.A. – New York Branch
CES Aviation LLC	3049-7636	Citibank, N.A. – New York Branch
CES Aviation LLC	3082-6276	Citibank, N.A. – New York Branch
CES Aviation V LLC	3056-8123	Citibank, N.A. – New York Branch
CES Aviation V LLC	3082-6313	Citibank, N.A. – New York Branch
Lehman Brothers Commercial Corp.	3054-5087	Citibank, N.A. – New York Branch
Lehman Brothers Commodity Services Inc.	3076-8547	Citibank, N.A. – New York Branch
Lehman Brothers Commodity Services Inc.	3077-4322	Citibank, N.A. – New York Branch
Lehman Brothers Commodity Services Inc	5057-44004	Bank Handlowy w Warszawie S.A.
Lehman Brothers Commodity Services Inc.	1129-1769	Citibank, N.A. – London (Canada Square) Branch
Lehman Brothers Derivative Products Inc.	1103-7420	Citibank, N.A. – London (Canada Square) Branch
Lehman Brothers Financial Products Inc.	8013713	Citibank, N.A. – London (Canada Square) Branch
Lehman Brothers Holdings Inc.	1195-3788	Citibank, N.A. – London (Canada Square) Branch
Lehman Brothers Holdings Inc.	3057-3934	Citibank, N.A. – New York Branch
Lehman Brothers Holdings Inc.	3062-2222	Citibank, N.A. – New York Branch
Lehman Brothers Holdings Inc.	3077-5763	Citibank, N.A. – New York Branch
Lehman Brothers Holdings Inc.	4005-57519	Citibank Maghreb – Casablanca Branch
Lehman Brothers Holdings Inc.	4061-5202	Citibank, N.A. – New York Branch
Lehman Brothers Holdings Inc.	4061-5501	Citibank, N.A. – New York Branch
Lehman Brothers Holdings Inc.	4074-3925	Citibank, N.A. – New York Branch
Lehman Brothers Special Financing Inc.	1074-750001	Citibank Korea Inc.
Lehman Brothers Special Financing Inc.	3062-6522	Citibank, N.A. – New York Branch
Lehman Brothers Special Financing Inc.	5107-475003	Citibank Korea Inc.
Lehman Brothers Special Financing Inc.	7325-2016	Citibank del Peru S.A.
Lehman Brothers Special Financing Inc.	9657-5400	Citibank del Peru S.A.
Lehman Commercial Paper Inc.	3043-4133	Citibank, N.A. – New York Branch
Lehman Commercial Paper Inc.	3043-4141	Citibank, N.A. – New York Branch
Lehman Commercial Paper Inc.	3077-5608	Citibank, N.A. – New York Branch
Lehman Commercial Paper Inc.	3082-6241	Citibank, N.A. – New York Branch

SCHEDULE 2
(Debtor Accounts)

<u>Debtor</u>	<u>Deposit Account</u>	<u>Citibank Branch/Affiliate</u>
Lehman Commercial Paper Inc.	4061-5659	Citibank, N.A. – New York Branch
Lehman Scottish Finance L.P.	1137-5105	Citibank, N.A. – London (Canada Square) Branch
Luxembourg Residential Properties Loan Finance	2009-52001	Citibank International plc – Luxembourg Branch
Nopelo Mexico S DE RL DE CV	2314-85015	Banco Nacional de Mexico S.A.

SCHEDULE 3**(Non-Debtor Accounts)**

<u>Non-Debtor Affiliate</u>	<u>Deposit Account</u>	<u>Citibank Branch/Affiliate</u>
CES Aviation II LLC	3049-7644	Citibank, N.A. – New York Branch
GCRE (Cayman) Inc.	1586-49608	Citibank Japan Ltd.
GCRE (Korea) Inc.	5002-136009	Citibank Korea Inc.
GCRE (Korea) Inc.	5002-136017	Citibank Korea Inc.
GKI Commercial Real Estate I Ltd.	5002-446008	Citibank Korea Inc.
GKI Commercial Real Estate I Ltd.	5002-446016	Citibank Korea Inc.
GKI Commercial Real Estate II Ltd.	5002-447004	Citibank Korea Inc.
GKI Commercial Real Estate II Ltd.	5002-447012	Citibank Korea Inc.
GKI Korea Development Ltd.	5031-029009	Citibank Korea Inc.
GKI Korea Development Ltd.	1031-02922401	Citibank Korea Inc.
GKI Korea Ltd.	5002-461007	Citibank Korea Inc.
GKI Korea Ltd.	5002-461015	Citibank Korea Inc.
GL Commercial Real Estate I LLC	129909	Citibank, N.A. – Guam Branch
GL Commercial Real Estate I LLC	129917	Citibank, N.A. – Guam Branch
Hyperion Real Estate Inc.	7561-50006	Citibank, N.A. – Makati Branch
Kenari Investment Holdings Inc.	5001-413025*	Citibank Korea Inc.
Kenari Investment Holdings Inc.	1001-41392401*	Citibank Korea Inc.
LB I Group Inc.	3073-2747	Citibank, N.A. – New York Branch
LB I Group Inc.	3075-1905	Citibank, N.A. – New York Branch
LB Sino Investment 1 Pte Ltd.	8530-44008	Citibank, N.A. – Singapore Branch
LB Sino Investment 1 Pte Ltd.	8530-44016	Citibank, N.A. – Singapore Branch
LB South East Asia Investments Pte Ltd.	8530-43001	Citibank, N.A. – Singapore Branch
LB South East Asia Investments Pte Ltd.	5756-880006	Citibank, N.A. – Makati Branch
LB South East Asia Investments Pte Ltd.	5756-880014	Citibank, N.A. – Makati Branch
Lehman ALI Inc.	4061-0006	Citibank, N.A. – New York Branch

* Funds periodically invested in new certificate of deposit (“CD”) accounts, which are deemed to be incorporated into Schedule 3.

SCHEDULE 3**(Non-Debtor Accounts)**

<u>Non-Debtor Affiliate</u>	<u>Deposit Account</u>	<u>Citibank Branch/Affiliate</u>
Lehman Brothers Australia Securities Pty Ltd.	3002-14002	Citibank, N.A. – Sydney Branch
Lehman Brothers Australia Securities Pty Ltd.	3002-14029	Citibank, N.A. – Sydney Branch
Lehman Brothers Australia Securities Pty Ltd.	3002-14037	Citibank, N.A. – Sydney Branch
Lehman Brothers HY Opportunities Korea	5002-135002*	Citibank Korea Inc.
Lehman Brothers HY Opportunities Korea	5002-135029	Citibank Korea Inc.
Lehman Brothers Luxembourg Investments Sarl	5002-452008	Citibank Korea Inc.
Lehman Brothers Luxembourg Investments Sarl	5002-452016	Citibank Korea Inc.
Lehman Brothers Pass-Through Securities Inc.	4061-2335	Citibank, N.A. – New York Branch
Lehman Housing Capital Inc.	4080-3692	Citibank, N.A. – New York Branch
Leveraged Loan Trading Holdings Inc.	8320-0660052	Citibank, N.A. – Palm Beach Branch
Leveraged Loan Trading Holdings Partners	3200-660049	Citibank, N.A. – Palm Beach Branch
Libertus Jutaku Loan K.K.	1599-59015	Citibank Japan Ltd.
Lunar Alpha TMK L.P.	5159-567402	Citibank Japan Ltd.
Lunar Beta TMK L.P.	5159-568409	Citibank Japan Ltd.
Lunar Gamma Holdings LLC	5160-312418	Citibank Japan Ltd.
Luxembourg ELN Securitization S.a.r.l.	2503-27001	Citibank International plc – Luxembourg Branch
Luxembourg Finance S.a.r.l.	2005-36001	Citibank International plc – Luxembourg Branch
Luxembourg Residential Properties Loan Finance 2 S.a.r.l.	2009-88001	Citibank International plc – Luxembourg Branch
Luxembourg Trading Finance S.a.r.l.	2006-52001	Citibank International plc – Luxembourg Branch
Maewha K-Stars Ltd	1051-41072401*	Citibank Korea Inc.
Maewha K-Stars Ltd.	5141-00001	Citibank Korea Inc.
Maewha K-Stars Ltd.	5051-410094	Citibank Korea Inc.
Marcy Ltd.	1121-3474	Citibank, N.A. – London (Canada Square) Branch
Marcy Ltd.	3056-8211	Citibank, N.A. – New York Branch
Nopelo Mexico S DE RL DE CV	3072-8617	Citibank, N.A. – New York Branch
Pelican Saga Sdn. Bhd.	1811-02004	Citibank Berhad (Malaysia)

* Funds periodically invested in new certificate of deposit (“CD”) accounts, which are deemed to be incorporated into Schedule 3.

SCHEDULE 3**(Non-Debtor Accounts)**

<u>Non-Debtor Affiliate</u>	<u>Deposit Account</u>	<u>Citibank Branch/Affiliate</u>
Property Asset Management Inc.	4061-1551	Citibank, N.A. – New York Branch
Revival Fund Management Korea LLC	5001-459009	Citibank Korea Inc.
Revival Fund Management Korea LLC	5001-459017	Citibank Korea Inc.
Revival Fund Management Korea LLC	5001-459025	Citibank Korea Inc.
Saturn Investments Inc.	7561-48001	Citibank, N.A. – Makati Branch
SOGKI Development Inc.	3072-2258	Citibank, N.A. – New York Branch
Structured Asset Securities Corp. II	3052-9925	Citibank, N.A. – New York Branch
Thai Development Fund	5854-000537	Citibank, N.A. – Bangkok Branch
TL I Asset Management Company Ltd.	5036-044006	Citibank (Taiwan) Ltd.
TL III Asset Management Company Ltd.	5439-862019	Citibank (Taiwan) Ltd.
Wharf Reinsurance Inc.	3057-8604	Citibank, N.A. – New York Branch
Zarus Investments LLC	5159-577017	Citibank Japan Ltd.

SCHEDULE 4**(Debtor Accounts to Remain at Citi)**

<u>Debtor</u>	<u>Deposit Account</u>	<u>Citibank Branch/Affiliate</u>
Lehman Brothers Commercial Corp.	3082-6356	Citibank, N.A. – New York Branch
Lehman Brothers Commodity Services Inc.	3082-6292	Citibank, N.A. – New York Branch
Lehman Brothers Commodity Services Inc.	3087-0154**	Citibank, N.A. – New York Branch
Lehman Brothers Holdings Inc.	204354	Citibank, N.A. – New York Branch
Lehman Brothers Holdings Inc.	3082-6233	Citibank, N.A. – New York Branch
Lehman Brothers Holdings Inc.	3087-0189**	Citibank, N.A. – New York Branch
Lehman Brothers Special Financing Inc.	3082-6305	Citibank, N.A. – New York Branch

** Includes deposits transferred from Citibank, N.A. affiliates.